IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 52 OF 1997.

The Commissioner of Income-tax. ..Applicant.

vs.

Shri V. Shantaram ..Respondent

Shri Parag Vyas with Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 186 OF 1997

The Commissioner of Income tax .. Applicant.

vs.

M/s Natwarlal & Co. .. Respondents.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

Shri P.C. Tripathi for the respondent.

CORAM : V.C. DAGA AND J.P.DEVADHAR
DATE : 17.10.2005.

P.C.

. For the reasons recorded by us in our judgment dated 1st July 2005 passed in Income Tax Reference No.397 of 1988 (**C.I.T. vs. M/s Pithwa Engg.Works**), wherein we have relied upon decision of this Court in the case of **C.I.T. vs. Camco Colour Co.** (2002) 254 ITR 565, we do not think it necessary to answer the references made to this Court having negligible tax effect. Accordingly, both the references stand returned unanswered with no order as to costs.

(J.P.DEVADHAR, J.) **(V.C.DAGA, J.)**